

**UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

<hr/>)	Chapter 11
In re:)	
)	Case No. 22-10964 (MG)
CELSIUS NETWORK LLC, <i>et al.</i>,¹)	
)	
Debtors.)	(Jointly Administered)
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**COMBINED FOURTH MONTHLY FEE STATEMENT OF ERNST & YOUNG LLP
FOR COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF
EXPENSES AS TAX COMPLIANCE AND TAX ADVISORY SERVICES PROVIDER
FOR THE TIME PERIOD MARCH 1, 2023 THROUGH APRIL 30, 2023**

Name of applicant:	Ernst & Young LLP (“ <u>EY LLP</u> ”)
Authorized to Provide Professional Services To:	The Debtors
Date of retention:	December 20, 2022 (<i>effective as of</i> July 13, 2022)
Period for Which Compensation and Reimbursement is Sought:	March 1, 2023 through April 30, 2023
Monthly Fees Incurred:	\$137,030.00
20% Holdback:	\$27,406.00
Total Compensation Less 20% Holdback:	\$109,624.00
Monthly Expenses Incurred:	\$-0-
Total Fees and Expenses Requested:	\$109,624.00
This is a <u> X </u> monthly ___ interim ___ final application.	

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Celsius Network LLC (2148); Celsius KeyFi LLC (4414); Celsius Lending LLC (8417); Celsius Mining LLC (1387); Celsius Network Inc. (1219); Celsius Network Limited (8554); Celsius Networks Lending LLC (3390); Celsius US Holding LLC (7956); GK8 Ltd. (1209); GK8 UK Limited (0893); and GK8 USA LLC (9450). The location of Debtor Celsius Network LLC’s principal place of business and the Debtors’ service address in these chapter 11 cases is 50 Harrison Street, Suite 209F, Hoboken, New Jersey 07030.

EY LLP (“EY LLP”), providing Tax Compliance and Tax Advisory services to the debtors and debtors in possession (collectively, the “Debtors”) in the above-captioned chapter 11 cases (the “Chapter 11 Cases”), hereby submits this statement of fees and disbursements (the “Combined Fourth Monthly Fee Statement”) covering the period from March 1, 2023 through and including April 30, 2023 (the “Compensation Period”) in accordance with the *First Amended Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals* [Docket No. 2779] (the “Interim Compensation Order”). By this Combined Fourth Monthly Fee Statement, EY LLP requests (a) interim allowance and payment of compensation in the amount of \$109,624.00 (80% of \$137,030.00) for fees on account of reasonable and necessary professional services rendered to the Debtors by EY LLP during the Compensation Period and (b) reimbursement of actual and necessary costs and expenses in the amount of \$0.00 incurred by EY LLP during the Compensation Period.

**FEES FOR SERVICES RENDERED
DURING THE COMPENSATION PERIOD**

In support of this Combined Fourth Monthly Fee Statement, attached hereto as **Exhibit A** is a summary list of all EY LLP professionals who worked on this case during the Compensation Period.

Also, in support of this Combined Fourth Monthly Fee Statement, attached hereto as **Exhibit B** is a summary of the hours and fees incurred by category during the Compensation Period by EY LLP on behalf of the Debtors.

Also, in support of this Combined Fourth Monthly Fee Statement, attached hereto as **Exhibit C** is the supporting detail by activity by professional detailing the activities and services performed by EY LLP professionals on behalf of the Debtors.

EXPENSES INCURRED
DURING THE COMPENSATION PERIOD

EY LLP seeks reimbursement of actual and necessary expenses incurred by EY LLP during the Compensation Period in the aggregate amount of \$0.00.

REPRESENTATIONS

Although every effort has been made to include all fees and expenses incurred during the Compensation Period, some fees and expenses might not be included in this Combined Fourth Monthly Fee Statement due to delays caused by accounting and processing during the Compensation Period. EY LLP reserves the right to make further application to this Court for allowance of such fees and expenses not included herein. Subsequent Monthly Fee Statements will be filed in accordance with the Bankruptcy Code, the Bankruptcy Rules, the Bankruptcy Local Rules, and the Interim Compensation Order.

Dated: June 30, 2023

/s/ Elizabeth Harvey
Elizabeth Harvey
Partner, Ernst & Young LLP

**EXHIBIT A
SUMMARY BY PROFESSIONAL**

Last Name	First Name	Rank	Time	Hourly Rate	Total Individual Fees
Carr	Russell	Partner/Principal	12.5	\$1,250.00	\$15,625.00
Coleman	Jade	Staff	0.2	\$400.00	\$80.00
Flagg	Nancy	Executive Director	14.6	\$1,150.00	\$16,790.00
Gatt	Katherine	Senior Manager	13.8	\$950.00	\$13,110.00
Gillenwater	Emily	Senior	0.2	\$600.00	\$120.00
Harvey	Elizabeth	Partner/Principal	19.7	\$1,250.00	\$24,625.00
Hill	Jeanne	Senior Manager	2.0	\$950.00	\$1,900.00
Hill	Jeffrey	Partner/Principal	0.5	\$1,250.00	\$625.00
Johnson	Derrick	Staff	7.0	\$400.00	\$2,800.00
Kapp	Amanda	Staff	0.2	\$400.00	\$80.00
Li	Eric	Staff	4.7	\$400.00	\$1,880.00
Lombardi	Dino	Partner/Principal	0.8	\$1,250.00	\$1,000.00
Lubic	Jacob	Staff	5.2	\$400.00	\$2,080.00
Mitchell	Traci	Executive Director	0.6	\$1,150.00	\$690.00
Ryan	Joe	Senior Manager	2.0	\$950.00	\$1,900.00
Sapir	Eric	Executive Director	19.4	\$1,150.00	\$22,310.00
Shwartz	Yoav	Partner/Principal	11.0	\$1,250.00	\$13,750.00
Tuchinsky	Maria	Senior Manager	13.3	\$950.00	\$12,635.00
Wehr	Robert	Senior Manager	3.4	\$950.00	\$3,230.00
Weiler	Sam	Partner/Principal	0.5	\$1,250.00	\$625.00
Chenchinski	Amir	Partner/Principal	4.9	n/a	Fixed Fee
Nazarenko	Maria	Staff	2.5	n/a	Fixed Fee
Wasserman	Ofer	Senior Manager	26.4	n/a	Fixed Fee
Total			165.4		\$135,855.00

Total Fixed Fee for Tax Compliance Services During the Fee Period \$0.00

Fee Application Preparation

Last Name	First Name	Title	Hours	Hourly Rate	Total Fees
Dunker	Debra	Staff	4.7	\$250.00	\$1,175.00
Total			4.7		\$1,175.00

Combined Total

170.1

\$137,030.00

EXHIBIT B

SUMMARY BY CATEGORY

Time Category	Category Descriptions	Total Hours	Total Fees
Federal Tax Service	Assistance with analyzing the federal income tax considerations of historical transactions and potential restructuring alternatives.	79.7	\$93,095.00
SALT Tax Service	Assistance with reviewing and remediating Client's sales/use and property tax filings.	51.9	\$42,760.00
Tax Compliance	Prepare Tax Returns	33.8	Fixed Fee
	Total	165.4	\$135,855.00

Total Fixed Fee for Tax Compliance Services During the Fee Period \$0.00

Fee Application Preparation

Time Category	Category Description	Total Hours	Total Fees
Preparation of Fee Application	This category relates to the preparation of fee application in format required by the Bankruptcy Court.	4.7	\$1,175.00
	Total	4.7	\$1,175.00

Combined Total	170.1	\$137,030.00
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EXHIBIT C
TIME DETAIL OF HOURS INCURRED BY PROFESSIONAL

Federal Tax Services

Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Elizabeth Harvey	Partner/Principal	07 Mar 2023	Tax Consulting	Reviewing and sending 2022 tax compliance SOW	1.1	\$1,250.00	\$1,375.00
Elizabeth Harvey	Partner/Principal	14 Mar 2023	Tax Consulting	Weekly tax call to discuss creditor claims against specific legal entities and potential bankruptcy substantive consolidation. Celsius: L. Koren and J. Morgan. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. EY: E. Sapir, E. Harvey, and Y. Schwartz. Andersen:D. Seymour, and H. Griffiths.	0.6	\$1,250.00	\$750.00
Eric Sapir	Executive Director	14 Mar 2023	Tax Consulting	Weekly tax call to discuss creditor claims against specific legal entities and potential bankruptcy substantive consolidation. Celsius: L. Koren and J. Morgan. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. EY: E. Sapir, E. Harvey, and Y. Schwartz. Andersen:D. Seymour, and H. Griffiths.	0.6	\$1,150.00	\$690.00
Yoav Shwartz	Partner / Principal	14 Mar 2023	Tax Consulting	Weekly tax call to discuss creditor claims against specific legal entities and potential bankruptcy substantive consolidation. Celsius: L. Koren and J. Morgan. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. EY: E. Sapir, E. Harvey, and Y. Schwartz. Andersen:D. Seymour, and H. Griffiths.	0.6	\$1,250.00	\$750.00
Eric Sapir	Executive Director	15 Mar 2023	Tax Consulting	Tracking asset tax basis movements between the US and UK in 2021.	1.3	\$1,150.00	\$1,495.00
Elizabeth Harvey	Partner/Principal	16 Mar 2023	Tax Consulting	Reviewing balance sheet spreadsheet comparison for 2021 and 2022 to track 2022 income statement activity.	2.9	\$1,250.00	\$3,625.00
Eric Sapir	Executive Director	16 Mar 2023	Tax Consulting	Reviewing 2022 defi asset changes to identify impact to income statement.	1.7	\$1,150.00	\$1,955.00

Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Elizabeth Harvey	Partner/Principal	20 Mar 2023	Tax Consulting	Review balance sheet comparison files to prepare questions for client discussion on 2022 income statement activity and transfers.	3.2	\$1,250.00	\$4,000.00
Eric Sapir	Executive Director	20 Mar 2023	Tax Consulting	Update balance sheet comparison to attempt to locate transfers between the US and UK.	2.8	\$1,150.00	\$3,220.00
Elizabeth Harvey	Partner/Principal	21 Mar 2023	Tax Consulting	Weekly tax call to discuss tax treatment of retail loan customers. EY: E. Sapir, E. Harvey, and Y. Schwartz. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. Celsius: L. Koren. Andersen: S. Shears, H. Griffiths, Z. Wyatt, and D. Seymour.	0.6	\$1,250.00	\$750.00
Eric Sapir	Executive Director	21 Mar 2023	Tax Consulting	Weekly tax call to discuss tax treatment of retail loan customers. EY: E. Sapir, E. Harvey, and Y. Schwartz. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. Celsius: L. Koren. Andersen: S. Shears, H. Griffiths, Z. Wyatt, and D. Seymour.	0.6	\$1,150.00	\$690.00
Yoav Shwartz	Partner / Principal	21 Mar 2023	Tax Consulting	Weekly tax call to discuss tax treatment of retail loan customers. EY: E. Sapir, E. Harvey, and Y. Schwartz. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. Celsius: L. Koren. Andersen: S. Shears, H. Griffiths, Z. Wyatt, and D. Seymour.	0.6	\$1,250.00	\$750.00
Elizabeth Harvey	Partner/Principal	22 Mar 2023	Tax Consulting	Review client information on mining assets to calculate tax basis	2.9	\$1,250.00	\$3,625.00
Elizabeth Harvey	Partner/Principal	22 Mar 2023	Tax Consulting	Internal EY call to discuss bankruptcy status update, including fixed asset information required for federal tax calculations. Attendees: N.Flagg, E.Harvey, E.Sapir	0.4	\$1,250.00	\$500.00
Eric Sapir	Executive Director	22 Mar 2023	Tax Consulting	Internal EY call to discuss bankruptcy status update, including fixed asset information required for federal tax calculations. Attendees: N.Flagg, E.Harvey, E.Sapir	0.4	\$1,150.00	\$460.00
Eric Sapir	Executive Director	22 Mar 2023	Tax Consulting	Estimate tax basis in Celsius Mining assets.	2.1	\$1,150.00	\$2,415.00

Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Elizabeth Harvey	Partner/Principal	23 Mar 2023	Tax Consulting	Call to discuss tax basis in mining assets and expected capital expenditures. EY: E. Sapir and E. Harvey. Celsius: J. Morgan.	0.8	\$1,250.00	\$1,000.00
Eric Sapir	Executive Director	23 Mar 2023	Tax Consulting	Call to discuss tax basis in mining assets and expected capital expenditures. EY: E. Sapir and E. Harvey. Celsius: J. Morgan.	0.8	\$1,150.00	\$920.00
Elizabeth Harvey	Partner/Principal	24 Mar 2023	Tax Consulting	Updating mining tax basis schedules from client information.	1.1	\$1,250.00	\$1,375.00
Dino Lombardi	Partner/Principal	25 Mar 2023	Tax Consulting	Responded to question with regards to proper recovery period for crypto mining rigs.	0.8	\$1,250.00	\$1,000.00
Elizabeth Harvey	Partner/Principal	27 Mar 2023	Tax Consulting	Call to discuss tax basis in the mining assets. EY: E. Sapir and E. Harvey. Celsius: J. Morgan and L. Koren.	0.4	\$1,250.00	\$500.00
Eric Sapir	Executive Director	27 Mar 2023	Tax Consulting	Revisions to mining asset basis calculation to take into account Company feedback.	2.1	\$1,150.00	\$2,415.00
Eric Sapir	Executive Director	27 Mar 2023	Tax Consulting	Call to discuss tax basis in the mining assets. EY: E. Sapir and E. Harvey. Celsius: J. Morgan and L. Koren.	0.4	\$1,150.00	\$460.00
Elizabeth Harvey	Partner/Principal	28 Mar 2023	Tax Consulting	Weekly tax call to discuss revision to intercompany account balances and UK/US transfers. Kirkland: S. Cantor and M. Kandallu. Celsius: L. Koren and J. Morgan. Andersen: D. Seymour and S. Shears. EY: E. Sapir, E. Harvey, and Y. Shwartz.	0.9	\$1,250.00	\$1,125.00
Eric Sapir	Executive Director	28 Mar 2023	Tax Consulting	Weekly tax call to discuss revision to intercompany account balances and UK/US transfers. Kirkland: S. Cantor and M. Kandallu. Celsius: L. Koren and J. Morgan. Andersen: D. Seymour and S. Shears. EY: E. Sapir, E. Harvey, and Y. Shwartz.	0.9	\$1,150.00	\$1,035.00
Sam Weiler	Partner/Principal	28 Mar 2023	Tax Consulting	Review/response to cost recovery of crypto mining rig	0.5	\$1,250.00	\$625.00

Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Yoav Shwartz	Partner / Principal	28 Mar 2023	Tax Consulting	Weekly tax call to discuss revision to intercompany account balances and UK/US transfers. Kirkland: S. Cantor and M. Kandallu. Celsius: L. Koren and J. Morgan. Andersen: D. Seymour and S. Shears. EY: E. Sapir, E. Harvey, and Y. Shwartz.	0.9	\$1,250.00	\$1,125.00
Elizabeth Harvey	Partner/Principal	29 Mar 2023	Tax Consulting	Updates to mining tax basis schedule	1.4	\$1,250.00	\$1,750.00
Elizabeth Harvey	Partner/Principal	04 Apr 2023	Tax Consulting	Weekly call to discuss deal update. Kirkland: S. Cantor and M. Kandallu. Celsius: L. Koren. Andersen: D. Seymour and H. Griffiths.EY: E. Sapir, E. Harvey, and Y. Shwartz.	0.1	\$1,250.00	\$125.00
Eric Sapir	Executive Director	04 Apr 2023	Tax Consulting	Weekly call to discuss deal update. Kirkland: S. Cantor and M. Kandallu. Celsius: L. Koren. Andersen: D. Seymour and H. Griffiths.EY: E. Sapir, E. Harvey, and Y. Shwartz.	0.1	\$1,150.00	\$115.00
Yoav Shwartz	Partner / Principal	04 Apr 2023	Tax Consulting	Weekly call to discuss deal update. Kirkland: S. Cantor and M. Kandallu. Celsius: L. Koren. Andersen: D. Seymour and H. Griffiths.EY: E. Sapir, E. Harvey, and Y. Shwartz.	0.1	\$1,250.00	\$125.00
Elizabeth Harvey	Partner/Principal	13 Apr 2023	Tax Consulting	Call to discuss status of updated balance sheets to perform gain/loss calculation. EY: E. Sapir, E. Harvey, Y. Shwartz, and J. Hill. Kirkland: A. Sexton and S. Cantor. Celsius: J. Morgan and L. Koren. Andersen: D. Seymour, H. Griffiths, and S. Shears.	0.5	\$1,250.00	\$625.00
Eric Sapir	Executive Director	13 Apr 2023	Tax Consulting	Call to discuss status of updated balance sheets to perform gain/loss calculation. EY: E. Sapir, E. Harvey, Y. Shwartz, and J. Hill. Kirkland: A. Sexton and S. Cantor. Celsius: J. Morgan and L. Koren. Andersen: D. Seymour, H. Griffiths, and S. Shears.	0.5	\$1,150.00	\$575.00

Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Jeff Hill	Partner/Principal	13 Apr 2023	Tax Consulting	Call to discuss status of updated balance sheets to perform gain/loss calculation. EY: E. Sapir, E. Harvey, Y. Shwartz, and J. Hill. Kirkland: A. Sexton and S. Cantor. Celsius: J. Morgan and L. Koren. Andersen: D. Seymour, H. Griffiths, and S. Shears.	0.5	\$1,250.00	\$625.00
Russell Carr	Partner/Principal	13 Apr 2023	Tax Consulting	Analysis of tax issues related to non-US transfers in 2021.	2.8	\$1,250.00	\$3,500.00
Yoav Shwartz	Partner / Principal	13 Apr 2023	Tax Consulting	Call to discuss status of updated balance sheets to perform gain/loss calculation. EY: E. Sapir, E. Harvey, Y. Shwartz, and J. Hill. Kirkland: A. Sexton and S. Cantor. Celsius: J. Morgan and L. Koren. Andersen: D. Seymour, H. Griffiths, and S. Shears.	0.5	\$1,250.00	\$625.00
Russell Carr	Partner/Principal	14 Apr 2023	Tax Consulting	Analysis of tax issues regarding UK restructuring.	1.6	\$1,250.00	\$2,000.00
Russell Carr	Partner/Principal	14 Apr 2023	Tax Consulting	Review of calculation to support substantially all test on UK restructuring transaction.	2.9	\$1,250.00	\$3,625.00
Elizabeth Harvey	Partner/Principal	18 Apr 2023	Tax Consulting	Weekly call to discuss defi liability changes between 2021 and 2022 and property tax interest and penalties. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. Celsius: L. Koren and J. Morgan. Andersen: H. Griffiths, S. Shears, D. Seymour, and Z. Wyatt. EY: E. Harvey, N. Flagg, Y. Shwartz, and E. Sapir.	0.7	\$1,250.00	\$875.00
Eric Sapir	Executive Director	18 Apr 2023	Tax Consulting	Weekly call to discuss defi liability changes between 2021 and 2022 and property tax interest and penalties. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. Celsius: L. Koren and J. Morgan. Andersen: H. Griffiths, S. Shears, D. Seymour, and Z. Wyatt. EY: E. Harvey, N. Flagg, Y. Shwartz, and E. Sapir.	0.7	\$1,150.00	\$805.00

Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Yoav Shwartz	Partner / Principal	18 Apr 2023	Tax Consulting	Weekly call to discuss defi liability changes between 2021 and 2022 and property tax interest and penalties. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. Celsius: L. Koren and J. Morgan. Andersen: H. Griffiths, S. Shears, D. Seymour, and Z. Wyatt. EY: E. Harvey, N. Flagg, Y. Shwartz, and E. Sapir.	0.7	\$1,250.00	\$875.00
Russell Carr	Partner/Principal	19 Apr 2023	Tax Consulting	Additional analysis of tax issues related to UK restructuring.	1.4	\$1,250.00	\$1,750.00
Eric Sapir	Executive Director	20 Apr 2023	Tax Consulting	Call to discuss historic international tax analysis and supporting calculations. EY: Y. Shwartz, R. Carr, J. Ryan, M. Tuchinsky, E. Diner, and E. Sapir.	1.1	\$1,150.00	\$1,265.00
Joe Ryan	Senior Manager	20 Apr 2023	Tax Consulting	Review of international tax analysis model and supporting materials.	0.9	\$950.00	\$855.00
Joe Ryan	Senior Manager	20 Apr 2023	Tax Consulting	Call to discuss historic international tax analysis and supporting calculations. EY: Y. Shwartz, R. Carr, J. Ryan, M. Tuchinsky, E. Diner, and E. Sapir.	1.1	\$950.00	\$1,045.00
Maria Tuchinsky	Senior Manager	20 Apr 2023	Tax Consulting	Preparation of International Tax model in connection with the 2021 restructuring	2.2	\$950.00	\$2,090.00
Maria Tuchinsky	Senior Manager	20 Apr 2023	Tax Consulting	US International Tax analysis in connection with the 2021 restructuring - updates to functional analysis	1.8	\$950.00	\$1,710.00
Maria Tuchinsky	Senior Manager	20 Apr 2023	Tax Consulting	Prepare reconciliation of historic international tax analysis and supporting calculations	2.4	\$950.00	\$2,280.00
Maria Tuchinsky	Senior Manager	20 Apr 2023	Tax Consulting	Call to discuss historic international tax analysis and supporting calculations. EY: Y. Shwartz, R. Carr, J. Ryan, M. Tuchinsky, E. Diner, and E. Sapir.	1.1	\$950.00	\$1,045.00
Russell Carr		20 Apr 2023	Tax Consulting	Call to discuss historic international tax analysis and supporting calculations. EY: Y. Shwartz, R. Carr, J. Ryan, M. Tuchinsky, E. Diner, and E. Sapir.	1.1	\$1,250.00	\$1,375.00
Russell Carr	Partner/Principal	20 Apr 2023	Tax Consulting	Review of international tax model.	2.7	\$1,250.00	\$3,375.00

Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Yoav Shwartz	Partner / Principal	20 Apr 2023	Tax Consulting	Call to discuss historic international tax analysis and supporting calculations. EY: Y. Shwartz, R. Carr, J. Ryan, M. Tuchinsky, E. Diner, and E. Sapir.	1.1	\$1,250.00	\$1,375.00
Elizabeth Harvey	Partner/Principal	21 Apr 2023	Tax Consulting	EY internal call in preparation for and followup to today's call with Client and Kirkland to discuss and review next step recommendations and timing requirements for compilation of schedules for Texas and Pennsylvania use tax claims and estimation of indirect taxcosts related to bankruptcy emergence. Attendees: E. Harvey, E. Sapir, K. Gatt, N. Flagg	1.1	\$1,250.00	\$1,375.00
Elizabeth Harvey	Partner/Principal	21 Apr 2023	Tax Consulting	Call to seek Client and Kirkland input on status and required timing for compilation of Texas and Pennsylvania use tax schedules and asset data to support calculation of potential indirect tax costs related to bankruptcy emergence. Attendees: Celsius – J. Morgan, Kirkland – A. Sexton and S. Cantor, EY-E. Harvey, E. Sapir, K. Gatt, N. Flagg	0.8	\$1,250.00	\$1,000.00
Eric Sapir	Executive Director	21 Apr 2023	Tax Consulting	EY internal call in preparation for and followup to today's call with Client and Kirkland to discuss and review next step recommendations and timing requirements for compilation of schedules for Texas and Pennsylvania use tax claims and estimation of indirect taxcosts related to bankruptcy emergence. Attendees: E. Harvey, E. Sapir, K. Gatt, N. Flagg	1.1	\$1,150.00	\$1,265.00
Eric Sapir	Executive Director	21 Apr 2023	Tax Consulting	Call to seek Client and Kirkland input on status and required timing for compilation of Texas and Pennsylvania use tax schedules and asset data to support calculation of potential indirect tax costs related to bankruptcy emergence. Attendees: Celsius – J. Morgan, Kirkland – A. Sexton and S. Cantor, EY-E. Harvey, E. Sapir, K. Gatt, N. Flagg	0.8	\$1,150.00	\$920.00

Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Yoav Shwartz	Partner / Principal	23 Apr 2023	Tax Consulting	Review of International Tax model and functional analysis	1.9	\$1,250.00	\$2,375.00
Maria Tuchinsky	Senior Manager	24 Apr 2023	Tax Consulting	Review and insert Celsius cap tables to International Tax Model	1.4	\$950.00	\$1,330.00
Yoav Shwartz	Partner / Principal	24 Apr 2023	Tax Consulting	Continued Review of International Tax model and functional analysis	2.1	\$1,250.00	\$2,625.00
Maria Tuchinsky	Senior Manager	25 Apr 2023	Tax Consulting	Review and adjust all support tabs in the International Tax Model	2.8	\$950.00	\$2,660.00
Maria Tuchinsky	Senior Manager	25 Apr 2023	Tax Consulting	Update properties fraction to adjust for third party investors and update to functional analysis in the International Tax Model	1.6	\$950.00	\$1,520.00
Eric Sapir	Executive Director	26 Apr 2023	Tax Consulting	Review public filings for updated information.	1.2	\$1,150.00	\$1,380.00
Elizabeth Harvey	Partner/Principal	27 Apr 2023	Tax Consulting	Weekly call to discuss auction status and potential emergence alternatives. Kirkland: A. Sexton and S. Cantor. Celsius: J. Morgan and L. Koren. Andersen: Z. Wyatt, D. Seymour, and S. Shears. EY: E. Harvey, Y. Shwartz, and E. Sapir	0.2	\$1,250.00	\$250.00
Eric Sapir	Executive Director	27 Apr 2023	Tax Consulting	Weekly call to discuss auction status and potential emergence alternatives. Kirkland: A. Sexton and S. Cantor. Celsius: J. Morgan and L. Koren. Andersen: Z. Wyatt, D. Seymour, and S. Shears. EY: E. Harvey, Y. Shwartz, and E. Sapir	0.2	\$1,150.00	\$230.00
Yoav Shwartz	Partner / Principal	27 Apr 2023	Tax Consulting	Weekly call to discuss auction status and potential emergence alternatives. Kirkland: A. Sexton and S. Cantor. Celsius: J. Morgan and L. Koren. Andersen: Z. Wyatt, D. Seymour, and S. Shears. EY: E. Harvey, Y. Shwartz, and E. Sapir	0.2	\$1,250.00	\$250.00
Yoav Shwartz	Partner / Principal	30 Apr 2023	Tax Consulting	Review of International Tax model and properties fraction	2.3	\$1,250.00	\$2,875.00
				Total	79.7		\$93,095.00

State and Local Tax Services

Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Wehr,Robert W	Senior Manager	02 Mar 2023	State Tax Consulting	Oklahoma sales tax assistance review load management and cleaning proposal provided by client (J.Morgan)	0.4	\$950.00	\$380.00
Flagg,Nancy A.	Executive Director	02 Mar 2023	State Tax Consulting	Prepare open tax items list and next steps	0.6	\$1,150.00	\$690.00
Mitchell,Traci R.	Executive Director	09 Mar 2023	State Tax Consulting	Emails regarding Wyoming state of incorporation questions	0.6	\$1,150.00	\$690.00
Flagg,Nancy A.	Executive Director	15 Mar 2023	State Tax Consulting	Call with client (J.Morgan) and R.Wehr to discuss Texas and other tax open items	1.1	\$1,150.00	\$1,265.00
Wehr,Robert W	Senior Manager	15 Mar 2023	State Tax Consulting	Call with client (J.Morgan) and N.Flagg to discuss Texas and other tax open items	1.1	\$950.00	\$1,045.00
Flagg,Nancy A.	Executive Director	17 Mar 2023	State Tax Consulting	Internal EY call with J.Hill to discuss Pennsylvania sales and use tax registration status	0.4	\$1,150.00	\$460.00
Hill,Jeanne L.	Senior Manager	17 Mar 2023	State Tax Consulting	Internal EY call with J.Hill to discuss Pennsylvania sales and use tax registration status	0.4	\$950.00	\$380.00
Gatt,Katie	Senior Manager	20 Mar 2023	State Tax Consulting	Compile state tax code November December fee statement detail	4.4	\$950.00	\$4,180.00
Johnson,Derrick Joseph	Staff/Assistant	20 Mar 2023	State Tax Consulting	Compile tax claims log reflecting detail (e.g., tax type, period(s), interest, etc.) per N.Flagg instructions	3.7	\$400.00	\$1,480.00
Flagg,Nancy A.	Executive Director	20 Mar 2023	State Tax Consulting	Internal EY call to discuss tax claims filed to date, including claims in excess of \$1million. Attendees: D. Johnson, N. Flagg and K. Gatt	0.4	\$1,150.00	\$460.00
Gatt,Katie	Senior Manager	20 Mar 2023	State Tax Consulting	Internal EY call to discuss tax claims filed to date, including claims in excess of \$1million. Attendees: D. Johnson, N. Flagg and K. Gatt	0.4	\$950.00	\$380.00
Johnson,Derrick Joseph	Staff/Assistant	20 Mar 2023	State Tax Consulting	Internal EY call to discuss tax claims filed to date, including claims in excess of \$1million. Attendees: D. Johnson, N. Flagg and K. Gatt	0.4	\$400.00	\$160.00
Flagg,Nancy A.	Executive Director	20 Mar 2023	State Tax Consulting	Review bankruptcy tax claims list from company to determine next steps for claims log	0.3	\$1,150.00	\$345.00

Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Flagg,Nancy A.	Executive Director	21 Mar 2023	State Tax Consulting	Call with client (J. Morgan) to discuss Pennsylvania sales and use tax registration and tax claim open items. EY attendees: N.Flagg, J.Hill	1.4	\$1,150.00	\$1,610.00
Hill,Jeanne L.	Senior Manager	21 Mar 2023	State Tax Consulting	Call with client (J. Morgan) to discuss Pennsylvania sales and use tax registration and tax claim open items. EY attendees: N.Flagg, J.Hill	1.4	\$950.00	\$1,330.00
Flagg,Nancy A.	Executive Director	21 Mar 2023	State Tax Consulting	Internal EY call with J. Hill to confirm follow-ups and next steps per call with client (J.Morgan)	0.2	\$1,150.00	\$230.00
Flagg,Nancy A.	Executive Director	22 Mar 2023	State Tax Consulting	Internal EY call to discuss bankruptcy status update, including fixed asset information required for federal tax calculations. Attendees: N.Flagg, E.Harvey, E.Sapir	0.4	\$1,150.00	\$460.00
Hill,Jeanne L.	Senior Manager	22 Mar 2023	State Tax Consulting	Internal EY call with N.Flagg to confirm follow-ups and next steps per call with client (J.Morgan)	0.2	\$950.00	\$190.00
Flagg,Nancy A.	Executive Director	22 Mar 2023	State Tax Consulting	Review files provided by client (J. Morgan) reflecting current fixed asset information to send to federal team	0.6	\$1,150.00	\$690.00
Lubic,Jake	Staff/Assistant	23 Mar 2023	State Tax Consulting	Review and update tax claims detail log prepared by D.Johnson	2.1	\$400.00	\$840.00
Gatt,Katie	Senior Manager	27 Mar 2023	State Tax Consulting	Review January 2023 fee statement detail	1.9	\$950.00	\$1,805.00
Gatt,Katie	Senior Manager	28 Mar 2023	State Tax Consulting	Update November-December fee application per general counsel office	0.9	\$950.00	\$855.00
Coleman,Jade J.	Staff/Assistant	28 Mar 2023	State Tax Consulting	Internal EY call to discuss detailed tax claims log master, including relevant claim details and alignment/prioritization open tax items and to-dos. Attendees: N. Flagg, K. Gatt, J. Coleman, E. Li, Z. Dryer, E. Gillenwater, A. Kapp, D. Johnson.	0.2	\$400.00	\$80.00
Flagg,Nancy A.	Executive Director	28 Mar 2023	State Tax Consulting	Internal EY call to discuss detailed tax claims log master, including relevant claim details and alignment/prioritization open tax items and to-dos. Attendees: N. Flagg, K. Gatt, J. Coleman, E. Li, Z. Dryer, E. Gillenwater, A. Kapp, D. Johnson.	0.2	\$1,150.00	\$230.00
Gatt,Katie	Senior Manager	28 Mar 2023	State Tax Consulting	Internal EY call to discuss detailed tax claims log master, including relevant claim details and alignment/prioritization open tax items and to-dos. Attendees: N. Flagg, K. Gatt, J. Coleman, E. Li, Z. Dryer, E. Gillenwater, A. Kapp, D. Johnson.	0.2	\$950.00	\$190.00

Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Gillenwater,Emily	Senior	28 Mar 2023	State Tax Consulting	Internal EY call to discuss detailed tax claims log master, including relevant claim details and alignment/prioritization open tax items and to-dos. Attendees: N. Flagg, K. Gatt, J. Coleman, E. Li, Z. Dryer, E. Gillenwater, A. Kapp, D. Johnson.	0.2	\$600.00	\$120.00
Johnson,Derrick Joseph	Staff/Assistant	28 Mar 2023	State Tax Consulting	Internal EY call to discuss detailed tax claims log master, including relevant claim details and alignment/prioritization open tax items and to-dos. Attendees: N. Flagg, K. Gatt, J. Coleman, E. Li, Z. Dryer, E. Gillenwater, A. Kapp, D. Johnson.	0.2	\$400.00	\$80.00
Kapp,Amanda Michele	Staff/Assistant	28 Mar 2023	State Tax Consulting	Internal EY call to discuss detailed tax claims log master, including relevant claim details and alignment/prioritization open tax items and to-dos. Attendees: N. Flagg, K. Gatt, J. Coleman, E. Li, Z. Dryer, E. Gillenwater, A. Kapp, D. Johnson.	0.2	\$400.00	\$80.00
Li,Eric	Staff/Assistant	28 Mar 2023	State Tax Consulting	Internal EY call to discuss detailed tax claims log master, including relevant claim details and alignment/prioritization open tax items and to-dos. Attendees: N. Flagg, K. Gatt, J. Coleman, E. Li, Z. Dryer, E. Gillenwater, A. Kapp, D. Johnson.	0.2	\$400.00	\$80.00
Lubic,Jake	Staff/Assistant	28 Mar 2023	State Tax Consulting	Internal EY call to discuss detailed tax claims log master, including relevant claim details and alignment/prioritization open tax items and to-dos. Attendees: N. Flagg, K. Gatt, J. Coleman, E. Li, Z. Dryer, E. Gillenwater, A. Kapp, D. Johnson.	0.2	\$400.00	\$80.00
Gatt,Katie	Senior Manager	28 Mar 2023	State Tax Consulting	Review February 2023 fee statement detail	1.2	\$950.00	\$1,140.00
Gatt,Katie	Senior Manager	30 Mar 2023	State Tax Consulting	Finalize January-February fee application detail	1.2	\$950.00	\$1,140.00
Li,Eric	Staff/Assistant	04 Apr 2023	State Tax Consulting	Compile March 2023 fee statement detail	4.5	\$400.00	\$1,800.00
Flagg,Nancy A.	Executive Director	06 Apr 2023	State Tax Consulting	Respond to A. Sexton (Kirkland) on status of Pennsylvania and Texas sales and use tax resolutions and state transfer tax estimates related to plan emergence	0.4	\$1,150.00	\$460.00
Johnson,Derrick Joseph	Staff/Assistant	06 Apr 2023	State Tax Consulting	Update and prioritize open items list in master tracker	2.7	\$400.00	\$1,080.00
Flagg,Nancy A.	Executive Director	10 Apr 2023	State Tax Consulting	Internal EY call with J.Lubic to discuss open tax items, including tax claims log revisions / updates	0.3	\$1,150.00	\$345.00

Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Lubic,Jake	Staff/Assistant	10 Apr 2023	State Tax Consulting	Review tax claims log prepared by D. Johnson in order to provide to client (J.Morgan)	2.6	\$400.00	\$1,040.00
Lubic,Jake	Staff/Assistant	10 Apr 2023	State Tax Consulting	Internal EY call with N.Flagg to discuss open tax items, including tax claims log revisions / updates	0.3	\$400.00	\$120.00
Wehr,Robert W	Senior Manager	11 Apr 2023	State Tax Consulting	Texas sales tax assistance review client (J.Morgan) email and reply with updated rates proposed	1.0	\$950.00	\$950.00
Wehr,Robert W	Senior Manager	13 Apr 2023	State Tax Consulting	Research Texas sales tax taxability of security services and hosting services with repairs for client email	0.6	\$950.00	\$570.00
Flagg,Nancy A.	Executive Director	16 Apr 2023	State Tax Consulting	Email client (J.Morgan) list of bankruptcy tax claims, including summary by tax type and claim detail tracker attached along with list and next steps on Cherokee County North Carolina pre-petition property tax notice received	1.3	\$1,150.00	\$1,495.00
Flagg,Nancy A.	Executive Director	17 Apr 2023	State Tax Consulting	Call with client (J.Morgan) to discuss indirect tax open items status	1.4	\$1,150.00	\$1,610.00
Flagg,Nancy A.	Executive Director	18 Apr 2023	State Tax Consulting	Follow-up call with client (J. Morgan) to discuss open indirect tax items and next steps	0.7	\$1,150.00	\$805.00
Flagg,Nancy A.	Executive Director	18 Apr 2023	State Tax Consulting	Weekly tax call to discuss balance sheet and P&L status and updates on property and sales tax process. Kirkland: A. Sexton, S. Canto, and M. Kandallu. Celsius: L. Koren and J. Morgan. EY: E. Harvey, Y. Shwartz, N. Flagg, and E. Sapir. Andersen: H. Griffiths, S. Shears, D. Seymour, and Z. Wyatt.	0.7	\$1,150.00	\$805.00
Flagg,Nancy A.	Executive Director	19 Apr 2023	State Tax Consulting	Review Pennsylvania pre and post-petition claim amounts filed for review for comparison with J. Morgan (Celsius) separate calculations	0.6	\$1,150.00	\$690.00
Flagg,Nancy A.	Executive Director	19 Apr 2023	State Tax Consulting	Review Texas pre-petition claim amounts filed for review for comparison with J. Morgan (Celsius) separate calculations	0.4	\$1,150.00	\$460.00
Flagg,Nancy A.	Executive Director	20 Apr 2023	State Tax Consulting	Field question from S. Cantor (Kirkland) on potential transfer tax profile calculations	0.2	\$1,150.00	\$230.00
Flagg,Nancy A.	Executive Director	20 Apr 2023	State Tax Consulting	Respond to A. Sexton (Kirkland) on status of Pennsylvania and Texas sales and use tax resolutions and state transfer tax estimates related to plan emergence	0.4	\$1,150.00	\$460.00

Name	Rank	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Flagg,Nancy A.	Executive Director	21 Apr 2023	State Tax Consulting	Call to seek Client (J.Morgan) and Kirkland input on status and required timing for compilation of Texas and Pennsylvania use tax schedules and asset data to support calculation of potential indirect tax costs related to bankruptcy emergence. Attendees: Celsius – J. Morgan, Kirkland – A. Sexton and S. Cantor, EY- E. Harvey, E. Sapir, K. Gatt, N. Flagg	0.8	\$1,150.00	\$920.00
Flagg,Nancy A.	Executive Director	21 Apr 2023	State Tax Consulting	Internal EY call in preparation for and follow-up to call with client and Kirkland to discuss and review next step recommendations and timing requirements for compilation of schedules for Texas and Pennsylvania use tax claims and estimation of indirect tax costs related to bankruptcy emergence. Attendees: E. Harvey, E. Sapir, K. Gatt, N. Flagg	1.1	\$1,150.00	\$1,265.00
Flagg,Nancy A.	Executive Director	21 Apr 2023	State Tax Consulting	Prioritize and assign post client call indirect tax items requiring follow-up to EY team	0.2	\$1,150.00	\$230.00
Flagg,Nancy A.	Executive Director	21 Apr 2023	State Tax Consulting	Set agenda for call with client (J.Morgan) and Kirkland to discuss open indirect tax items	0.2	\$1,150.00	\$230.00
Gatt,Katie	Senior Manager	21 Apr 2023	State Tax Consulting	Call to seek Client (J.Morgan) and Kirkland input on status and required timing for compilation of Texas and Pennsylvania use tax schedules and asset data to support calculation of potential indirect tax costs related to bankruptcy emergence. Attendees: Celsius – J. Morgan, Kirkland – A. Sexton and S. Cantor, EY- E. Harvey, E. Sapir, K. Gatt, N. Flagg	0.8	\$950.00	\$760.00
Gatt,Katie	Senior Manager	21 Apr 2023	State Tax Consulting	Internal EY call in preparation for and follow-up to call with client and Kirkland to discuss and review next step recommendations and timing requirements for compilation of schedules for Texas and Pennsylvania use tax claims and estimation of indirect tax costs related to bankruptcy emergence. Attendees: E. Harvey, E. Sapir, K. Gatt, N. Flagg	1.1	\$950.00	\$1,045.00
Gatt,Katie	Senior Manager	21 Apr 2023	State Tax Consulting	Review applicability of sales tax to transfer / sale of assets in Oklahoma, Texas, Georgia, Ohio, Pennsylvania, Montana	1.7	\$950.00	\$1,615.00
Flagg,Nancy A.	Executive Director	23 Apr 2023	State Tax Consulting	Review client (J. Morgan) mining asset location list to confirm current states and send the finalized list to K.Gatt	0.3	\$1,150.00	\$345.00
Wehr,Robert W	Senior Manager	27 Apr 2023	State Tax Consulting	Respond to email from client (J.Morgan) regarding the taxability of storage fees	0.3	\$950.00	\$285.00
Total					51.9		\$42,760.00

Tax Compliance

Name	Title	Transaction date	Project Category	Description	Hours
Amir Chenchinski	Partner / Principal	29 Mar 2023	Tax Compliance	Review of IRS extensions for New Jersey state income tax return for Celsius Network Inc	0.9
Maria Nazarenko	Staff	05 Apr 2023	Tax Compliance	Prepare IRS extensions for Connecticut state income tax return for Celsius Network Inc	0.7
Maria Nazarenko	Staff	04 Apr 2023	Tax Compliance	Review South Carolina state income tax return extension for Celsius Network LLC	1.8
Ofer Wasserman	Senior Manager	16 Apr 2023	Tax Compliance	Preparation of IRS extension for California state income tax return for Celsius Network Inc	1.3
Ofer Wasserman	Senior Manager	16 Apr 2023	Tax Compliance	Review of IRS extensions for Connecticut state income tax return for Celsius Network Inc	1.1
Ofer Wasserman	Senior Manager	16 Apr 2023	Tax Compliance	Preparation of IRS extensions for Washington state income tax return for Celsius Network Inc	0.9
Ofer Wasserman	Senior Manager	16 Apr 2023	Tax Compliance	Review of IRS extensions for Boston state income tax return for Celsius Network Inc	1.1
Ofer Wasserman	Senior Manager	16 Apr 2023	Tax Compliance	Preparation of IRS extensions for Michigan state income tax return for Celsius Network Inc	1.1
Ofer Wasserman	Senior Manager	16 Apr 2023	Tax Compliance	Preparation of IRS extensions for New Jersey state income tax return for Celsius Network Inc	1.3
Ofer Wasserman	Senior Manager	16 Apr 2023	Tax Compliance	Review of IRS extensions for New York state income tax return for Celsius Network Inc	1.1
Ofer Wasserman	Senior Manager	16 Apr 2023	Tax Compliance	Review of IRS extensions for Oklahoma and Oregon states (income tax returns) for Celsius Network Inc	0.8
Ofer Wasserman	Senior Manager	16 Apr 2023	Tax Compliance	Preparation of IRS extensions for Wisconsin state for Celsius Network Inc	1.2
Ofer Wasserman	Senior Manager	17 Apr 2023	Tax Compliance	Review Texas extension for Celsius Network Inc. and affiliates	1.1
Ofer Wasserman	Senior Manager	17 Apr 2023	Tax Compliance	Review North Carolina state extensions for NON Unitary Celsius Network LLC	1.3

Name	Title	Transaction date	Project Category	Description	Hours
Ofer Wasserman	Senior Manager	17 Apr 2023	Tax Compliance	Review of IRS extensions for North Carolina state for Celsius Holdings LLC	0.9
Amir Chenchinski	Partner / Principal	17 Apr 2023	Tax Compliance	Review of IRS extensions for New Jersey state for Celsius Network Inc. and affiliates	0.8
Amir Chenchinski	Partner / Principal	17 Apr 2023	Tax Compliance	Continuation of Review of IRS extensions for New Jersey state for Celsius Network Inc.	1.2
Amir Chenchinski	Partner / Principal	17 Apr 2023	Tax Compliance	Review of IRS extensions for New York state for Celsius Network Inc. and affiliates	0.9
Amir Chenchinski	Partner / Principal	17 Apr 2023	Tax Compliance	Continuation of Review of IRS extensions for New York state for Celsius Network Inc. and affiliates	1.1
Ofer Wasserman	Senior Manager	17 Apr 2023	Tax Compliance	Review South Carolina extensions for Celsius Network LLC	1.4
Ofer Wasserman	Senior Manager	17 Apr 2023	Tax Compliance	Review Tennessee state extensions for Celsius Network LLC	1.2
Ofer Wasserman	Senior Manager	17 Apr 2023	Tax Compliance	Preparation Georgia IRS extension Form for Celsius Network Inc	0.9
Ofer Wasserman	Senior Manager	17 Apr 2023	Tax Compliance	Review Celsius Network North Carolina state IRS extensions for Celsius Holdings LLC	1.1
Ofer Wasserman	Senior Manager	17 Apr 2023	Tax Compliance	Preparation South Carolina state IRS extensions for Celsius Network Inc	1.3
Ofer Wasserman	Senior Manager	18 Apr 2023	Tax Compliance	Review IRS Extensions for Tennessee state for Celsius Network LLC	1.2
Ofer Wasserman	Senior Manager	18 Apr 2023	Tax Compliance	Preparation Georgia state IRS extensions for Celsius Network Inc	1.3
Ofer Wasserman	Senior Manager	18 Apr 2023	Tax Compliance	Review Maryland state IRS extensions for Celsius Network Inc	0.9
Ofer Wasserman	Senior Manager	18 Apr 2023	Tax Compliance	Review North Carolina state IRS extensions for Celsius Holdings LLC	0.9
Ofer Wasserman	Senior Manager	18 Apr 2023	Tax Compliance	Review South Carolina IRS extensions for Celsius Network Inc	1.3

Name	Title	Transaction date	Project Category	Description	Hours
Ofer Wasserman	Senior Manager	18 Apr 2023	Tax Compliance	Review IRS extension Form for Tennessee state and Celsius Network Inc	1.1
Ofer Wasserman	Senior Manager	23 Apr 2023	Tax Compliance	Analyzed with Marty extensions regarding time line	0.6
Total					33.8

Total Fixed Fee for Tax Compliance Services During the Fee Period \$0.00

Fee Application Preparation

Employee Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Total Individual Fees
Duncker, Debra	Staff	March 29, 2023	Preparation of Fee Application	Prepare fee statement for the Combined Second Monthly for filing. (November 1, 2022 - December 31, 2022)	1.0	\$250.00	\$250.00
Duncker, Debra	Staff	March 30, 2023	Preparation of Fee Application	Continue preparation of fee statement for the Combined Second Monthly for filing. (November 1, 2022 - December 31, 2022)	0.5	\$250.00	\$125.00
Duncker, Debra	Staff	April 11, 2023	Preparation of Fee Application	Preparation of fee statement for the Combined Third Monthly Fee Statement for filing. (January 1, 2023 - February 28, 2023)	1.4	\$250.00	\$350.00
Duncker, Debra	Staff	April 12, 2023	Preparation of Fee Application	Preparation of the Second Interim Fee Application (November 1 - February 28, 2023)	1.3	\$250.00	\$325.00
Duncker, Debra	Staff	April 13, 2023	Preparation of Fee Application	Continued preparation of the Second Interim Fee Application (November 1 - February 28, 2023)	0.5	\$250.00	\$125.00
				Total	4.7		\$1,175.00